



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: 440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I BERNARD KAHL of
(Person responsible for accounts)

_____, Mukwonago Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2005
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUKWONAGO MUNICIPAL WATER UTILITY**Utility Address:** 440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

When was utility organized? 1/1/1913**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR BERNARD W. KAHL**Title:** VILLAGE CLERK/TREASURER**Office Address:**

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420**Fax Number:** (262) 363 - 6425**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR JOHN KNEPEL**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

115 S 84TH ST STE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:** jknepel@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: MR ARNOLD FICKAU JR**Title:** CHAIRPERSON**Office Address:**

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420**Fax Number:** (262) 363 - 6425**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOHN KNEPEL**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
115 S 84TH ST STE 400
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5500**E-mail Address:** jknepel@virchowkrause.com**Date of most recent audit report:** 3/22/2005**Period covered by most recent audit:** JANUARY 1, 2004 - DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL J. WALENCZYK**Title:** SUPERINTENDENT**Office Address:**440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149**Telephone:** (262) 363 - 6439**Fax Number:** (262) 363 - 6952**E-mail Address:** walenczyk@centurytel.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR DALE FENNEL

MR ARNOLD FICKAU, JR, CHAIRPERSON

MR DENNIS O'BRYAN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,309,062	1,107,242	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	444,441	434,035	2
Depreciation Expense (403)	225,557	208,143	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	238,011	210,230	5
Total Operating Expenses	908,009	852,408	
Net Operating Income	401,053	254,834	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	401,053	254,834	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,048	25,976	10
Miscellaneous Nonoperating Income (421)	481,462	597,126	11
Total Other Income	495,510	623,102	
Total Income	896,563	877,936	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,490)	0	12
Other Income Deductions (426)	57,510	53,481	13
Total Miscellaneous Income Deductions	35,020	53,481	
Income Before Interest Charges	861,543	824,455	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	252,994	241,247	14
Amortization of Debt Discount and Expense (428)	23,791	17,506	15
Amortization of Premium on Debt--Cr. (429)	4,212	4,213	16
Interest on Debt to Municipality (430)	6,251	8,187	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	12,213	19
Total Interest Charges	278,824	250,514	
Net Income	582,719	573,941	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,913,880	1,790,352	20
Balance Transferred from Income (433)	582,719	573,941	21
Miscellaneous Credits to Surplus (434)	9,753	2,549,587	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,506,352	4,913,880	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,309,062		1,309,062	1
Total (Acct. 400):	1,309,062	0	1,309,062	
Operation and Maintenance Expense (401-402):				
Derived	444,441		444,441	2
Total (Acct. 401-402):	444,441	0	444,441	
Depreciation Expense (403):				
Derived	225,557		225,557	3
Total (Acct. 403):	225,557	0	225,557	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	238,011		238,011	5
Total (Acct. 408):	238,011	0	238,011	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	401,053	0	401,053	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	14,048	0	14,048 11
Total (Acct. 419):	14,048	0	14,048
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		480,432	480,432 12
MISC OTHER	1,030	0	1,030 13
Total (Acct. 421):	1,030	480,432	481,462
TOTAL OTHER INCOME:	15,078	480,432	495,510

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,490)		(22,490) 14
NONE	0	0	0 15
Total (Acct. 425):	(22,490)	0	(22,490)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		57,510	57,510 16
NONE	0	0	0 17
Total (Acct. 426):	0	57,510	57,510
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,490)	57,510	35,020

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	252,994		252,994 18
Total (Acct. 427):	252,994	0	252,994
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	23,791		23,791 19
Total (Acct. 428):	23,791	0	23,791
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF PREMIUM	4,212		4,212 20
Total (Acct. 429):	4,212	0	4,212
Interest on Debt to Municipality (430):			
Derived	6,251		6,251 21
Total (Acct. 430):	6,251	0	6,251

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	278,824	0	278,824
NET INCOME:	159,797	422,922	582,719
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,828,606	3,085,274	4,913,880 24
Total (Acct. 216):	1,828,606	3,085,274	4,913,880
Balance Transferred from Income (433):			
Derived	159,797	422,922	582,719 25
Total (Acct. 433):	159,797	422,922	582,719
Miscellaneous Credits to Surplus (434):			
PRIOR PERIOD INCOME NOT INCLUDED IN 2003 REPORT	9,753	0	9,753 26
Total (Acct. 434):	9,753	0	9,753
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,998,156	3,508,196	5,506,352

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,309,062	0	0	0	1,309,062	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,309,062	0	0	0	1,309,062	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	145,862		145,862	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	17,485		17,485	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	163,347	0	163,347	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,895,858	12,956,366	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,092,255	2,267,416	2
Net Utility Plant	12,803,603	10,688,950	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,098	11,350	6
Special Funds (125)	0	341,875	7
Total Other Property and Investments	8,098	353,225	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,034,315	709,705	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	329,536	187,316	11
Other Accounts Receivable (143)	1,062	948	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,007,632	2,272,746	14
Materials and Supplies (150)	22,988	22,911	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	2,395,533	3,193,626	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	74,559	92,526	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	74,559	92,526	
Total Assets and Other Debits	15,281,793	14,328,327	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,171,688	2,171,688	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,506,352	4,913,880	23
Total Proprietary Capital	7,678,040	7,085,568	
LONG-TERM DEBT			
Bonds (221)	4,962,519	4,677,175	24
Advances from Municipality (223)	0	165,839	25
Other Long-Term Debt (224)	1,910,391	2,002,907	26
Total Long-Term Debt	6,872,910	6,845,921	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	33,169	33,798	28
Payables to Municipality (233)	145,515	242,409	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	57,862	50,413	32
Other Current and Accrued Liabilities (238)	1,437	3,293	33
Total Current and Accrued Liabilities	237,983	329,913	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	4,212	8,425	34
Customer Advances for Construction (252)	5,120	5,120	35
Other Deferred Credits (253)	483,528	53,380	36
Total Deferred Credits	492,860	66,925	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,281,793	14,328,327	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	12,956,366	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,502,127	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,496,164	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,897,567				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	14,895,858	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,626,116	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	466,139	0	0	0	13
Total Accumulated Provision	2,092,255	0	0	0	
Net Utility Plant	12,803,603	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,858,787				1,858,787	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	225,557				225,557	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,148				10,148	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,420				4,420	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	240,125	0	0	0	240,125	16
Debits during year						17
Book cost of plant retired	22,987				22,987	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	449,809				449,809	21
					0	22
					0	23
					0	24
Total debits	472,796	0	0	0	472,796	25
Balance end of year (110.1)	1,626,116	0	0	0	1,626,116	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	408,629				408,629	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	57,510				57,510	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	57,510	0	0	0	57,510	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	466,139	0	0	0	466,139	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	22,988	22,911	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	22,988	22,911	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 WATER SYSTEM REVENUE BANS	1,876	428	2,189	1
2002 WATER SYSTEM REVENUE BONDS	5,856	428	17,049	2
\$2,466,450				
2002 WATER SYSTEM REVENUE BONDS \$690,000	2,991	428	50,598	3
2003 WATER SYSTEM REVENUE BANS	9,576	428	2,391	4
2004 WATER SYSTEM REVENUE BANS	3,492	428	2,332	5
Total			74,559	
Unamortized premium on debt (251)				
2003 WATER SYSTEM REVENUE BANS	4,212	429	4,212	6
Total			4,212	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,171,688	1
Changes during year (explain):		2
Balance end of year	2,171,688	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2001 WATERWORKS SYSTEM REVENUE BANS	03/01/2001	03/01/2006	4.25%	320,000	1
2002 WATERWORKS SYSTEM REVENUE BONI	02/15/2002	12/01/2021	3.17%	2,314,575	2
2002 WATERWORKS SYSTEM REVENUE BONI	09/01/2002	12/01/2007	2.30%	400,000	3
2003 WATER WORKS SYSTEM REVENUE BAN	03/15/2003	03/01/2005	2.40%	1,326,025	4
2004 WATERWORKS SYSTEM REVENUE BANS	01/01/2004	03/01/2005	2.00%	464,600	5
2004 G.O. REFUNDING BONDS	12/15/2004	04/01/2009	3.15%	137,319	6
Total Bonds (Account 221):				4,962,519	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	04/29/2002	05/01/2022	2.75%	1,479,701	1
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.64%	430,690	2
Total for Account 224				<u>1,910,391</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	238,011	2
Charged electric department expense		3
Charged sewer department expense	3,069	4
Other (explain):		
NONE		5
Total Accruals and other credits	241,080	
Taxes paid during year:		
County, state and local taxes	222,326	6
Social Security taxes	12,707	7
PSC Remainder Assessment	6,047	8
Other (explain):		
NONE		9
Total payments and other debits	241,080	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 GO REFUNDING BONDS	0	657		657	1
2003 WATERWORKS SYSTEM REVENUE BANS	21,217	31,825	42,433	10,609	2
2001 WATERWORKS SYSTEM REVENUE BANS	5,419	15,371	16,256	4,534	3
2002 WATERWORKS SYSTEM REVENUE BONDS \$2,466,450	9,081	129,355	108,968	29,468	4
2002 WATERWORKS SYSTEM REVENUE BONDS \$690,000	5,466	14,504	18,958	1,012	5
2004 WATERWORKS SYSTEM REVENUE BANS		9,293	6,195	3,098	6
Subtotal	41,183	201,005	192,810	49,378	
Advances from Municipality (223)					
NONE	0	0	0	0	7
GO PROMISSORY NOTES 1998	568	6,251	6,819	0	8
Subtotal	568	6,251	6,819	0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN 1999	6,701	40,014	40,205	6,510	9
SAFE DRINKING WATER LOAN 2002	1,961	11,975	11,962	1,974	10
Subtotal	8,662	51,989	52,167	8,484	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	50,413	259,245	251,796	57,862	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	8,098	2
Total (Acct. 124):	8,098	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	329,536	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	329,536	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER	1,062	11
Total (Acct. 143):	1,062	
Receivables from Municipality (145):		
SHARED METER COSTS DUE FROM SEWER	49,603	12
OTHER MISC DUE FROM SEWER	4,734	13
DELINQUENT USER CHARGES PLACED ON THE TAX ROLL	12,038	14
DEBT SERVICE PAID TWICE, DUE FROM MUNICIPALITY	42,082	15
DUE FROM CAPITAL PROJECTS	846,222	16
DUE FROM MUNICIPALITY	52,953	17
Total (Acct. 145):	1,007,632	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
ACCOUNT DUE SEWER	39,176	21
DUE TO VILLAGE	93	22
DUE TO TAX INCREMENTAL	106,246	23
Total (Acct. 233):	145,515	
Other Deferred Credits (253):		
Regulatory Liability	427,319	24
ACCRUED SICK PAY	56,209	25
Total (Acct. 253):	483,528	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,478,546	0	0	0	9,478,546	1
Materials and Supplies	22,949	0	0	0	22,949	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,742,451	0	0	0	1,742,451	4
Customer Advances for Construction					0	5
Regulatory Liability	213,659	0	0	0	213,659	6
					0	7
Average Net Rate Base	7,545,385	0	0	0	7,545,385	
Net Operating Income	401,053	0	0	0	401,053	8
Net Operating Income as a percent of						
Average Net Rate Base	5.32%	N/A	N/A	N/A	5.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	449,809	0	0	0	449,809	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	22,490				22,490	4
Other (specify): NONE					0	5
Balance End of Year	427,319	0	0	0	427,319	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Contribution revenue is made up of two components, \$2,260 is for hydrant additions financed by developer and also shown as additions in plant contributed by developer. The remaining amount was for impact fees received and used in the current year. The project these were used for is in Construction in progress in 2004. When the project is completed in 2005, the assets will be split into contributed plant and utility financed plant.

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The 1998 G.O. Promissory Note issue was refinanced and paid off during the year.

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

145- Shared meter costs; this consists of the amount the water utility is to receive from the sewer utility for use of the meters.

Debt Service Costs- This amount is in regard to the amount that is owed the water utility from the village for debt that was paid for both entities.

Delinquent User Charges- This is an amount owed to the water utility from the village for delinquent utility charges that were put on the tax roll.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees
Village of Mukwonago
Waukesha and Walworth Counties, Wisconsin

We have compiled the accompanying PSC Report of the Mukwonago Water Utility, an enterprise fund of the Village of Mukwonago, as of December 31, 2004 and 2003 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Virchow, Krause & Co. LLP

Milwaukee, Wisconsin
March 22, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,250,993	1,054,508	1
Total Sales of Water	1,250,993	1,054,508	
Other Operating Revenues			
Forfeited Discounts (470)	3,035	1,965	2
Miscellaneous Service Revenues (471)	773	360	3
Rents from Water Property (472)	49,300	48,042	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,961	2,367	6
Total Other Operating Revenues	58,069	52,734	
Total Operating Revenues	1,309,062	1,107,242	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	37,777	47,875	7
Pumping Expenses (620-625)	93,620	90,383	8
Water Treatment Expenses (630-635)	38,059	42,563	9
Transmission and Distribution Expenses (640-655)	70,182	85,249	10
Customer Accounts Expenses (901-904)	11,906	11,713	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	192,897	156,252	13
Total Operation and Maintenance Expenses	444,441	434,035	
Other Operating Expenses			
Depreciation Expense (403)	225,557	208,143	14
Amortization Expense (404-407)		0	15
Taxes (408)	238,011	210,230	16
Total Other Operating Expenses	463,568	418,373	
Total Operating Expenses	908,009	852,408	
NET OPERATING INCOME	401,053	254,834	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0		0	1
Commercial	25	2,569	18,442	2
Industrial				3
Total Unmetered Sales to General Customers (460)	25	2,569	18,442	
Metered Sales to General Customers (461)				
Residential	1,878	111,911	551,348	4
Commercial	259	61,033	219,822	5
Industrial	46	20,296	58,061	6
Total Metered Sales to General Customers (461)	2,183	193,240	829,231	
Private Fire Protection Service (462)	84		34,143	7
Public Fire Protection Service (463)	1		338,538	8
Other Sales to Public Authorities (464)	22	8,747	30,639	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,315	204,556	1,250,993	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	338,538	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	338,538	
Forfeited Discounts (470):		
Customer late payment charges	3,035	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,035	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUES	773	7
Total Miscellaneous Service Revenues (471)	773	
Rents from Water Property (472):		
CELLULAR TOWER RENTAL INCOME	49,300	8
Total Rents from Water Property (472)	49,300	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,961	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,961	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	12,704	12,653	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	7,439	6,410	3
Maintenance of Water Source Plant (605)	17,634	28,812	4
Total Source of Supply Expenses	37,777	47,875	
PUMPING EXPENSES			
Operation Labor (620)	12,931	12,588	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	58,328	57,378	7
Operation Supplies and Expenses (623)	7,040	6,542	8
Maintenance of Pumping Plant (625)	15,321	13,875	9
Total Pumping Expenses	93,620	90,383	
WATER TREATMENT EXPENSES			
Operation Labor (630)	12,687	12,523	10
Chemicals (631)	15,423	11,856	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	9,949	18,184	13
Total Water Treatment Expenses	38,059	42,563	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	3,283	4,776	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,525	0	16
Maintenance of Mains (651)	25,731	38,203	17
Maintenance of Services (652)	16,911	17,284	18
Maintenance of Meters (653)	5,188	8,695	19
Maintenance of Hydrants (654)	12,544	16,056	20
Maintenance of Other Plant (655)	0	235	21
Total Transmission and Distribution Expenses	70,182	85,249	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,471	1,252	22
Accounting and Collecting Labor (902)	10,435	10,461	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	11,906	11,713	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,707	27,124	27
Office Supplies and Expenses (921)	7,632	3,345	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	70,512	39,800	30
Property Insurance (924)	14,288	11,862	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	52,382	57,266	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	8,754	4,814	35
Transportation Expenses (933)	7,510	7,148	36
Maintenance of General Plant (935)	3,112	4,893	37
Total Administrative and General Expenses	192,897	156,252	
Total Operation and Maintenance Expenses	444,441	434,035	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		222,326	199,249	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,731	1,770	2
Net property tax equivalent		220,595	197,479	
Social Security		11,369	11,457	3
PSC Remainder Assessment		6,047	1,294	4
Other (specify): NONE			0	5
Total tax expense		238,011	210,230	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.210053				3
County tax rate	mills		2.215386				4
Local tax rate	mills		7.896279				5
School tax rate	mills		8.898817				6
Voc. school tax rate	mills		1.323672				7
Other tax rate - Local	mills		0.921523				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.465730				10
Less: state credit	mills		1.180832				11
Net tax rate	mills		20.284898				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.896279				14
Combined School Tax Rate	mills		10.222489				15
Other Tax Rate - Local	mills		0.921523				16
Total Local & School Tax	mills		19.040291				17
Total Tax Rate	mills		21.465730				18
Ratio of Local and School Tax to Total	dec.		0.887009				19
Total tax net of state credit	mills		20.284898				20
Net Local and School Tax Rate	mills		17.992883				21
Utility Plant, Jan. 1	\$	12,956,366	12,956,366				22
Materials & Supplies	\$	22,911	22,911				23
Subtotal	\$	12,979,277	12,979,277				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	12,979,277	12,979,277				26
Assessment Ratio	dec.		0.952003				27
Assessed Value	\$	12,356,311	12,356,311				28
Net Local & School Rate	mills		17.992883				29
Tax Equiv. Computed for Current Year	\$	222,326	222,326				30
Tax Equivalent per 1994 PSC Report	\$	116,643					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	222,326					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	305,167		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	593,561		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	556,010		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,454,738	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	485,455		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	137,388		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	577,539		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	550		20
Total Pumping Plant	1,200,932	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	184,501		23
Total Water Treatment Plant	184,501	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			305,167	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			593,561	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			556,010	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,454,738	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			485,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			137,388	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			577,539	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			550	20
Total Pumping Plant	0	0	1,200,932	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			184,501	23
Total Water Treatment Plant	0	0	184,501	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,443,595		26
Transmission and Distribution Mains (343)	3,557,237		27
Fire Mains (344)	0		28
Services (345)	540,555		29
Meters (346)	326,200	25,284	30
Hydrants (348)	413,764	1,130	31
Other Transmission and Distribution Plant (349)	1,944		32
Total Transmission and Distribution Plant	6,283,295	26,414	
GENERAL PLANT			
Land and Land Rights (389)	1,300		33
Structures and Improvements (390)	148,115		34
Office Furniture and Equipment (391)	6,856		35
Computer Equipment (391.1)	14,457	16,200	36
Transportation Equipment (392)	71,459	27,535	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,180		39
Laboratory Equipment (395)	8,450		40
Power Operated Equipment (396)	2,611		41
Communication Equipment (397)	61,071		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	331,499	43,735	
Total utility plant in service directly assignable	9,454,965	70,149	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,454,965	70,149	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			1,443,595	26
Transmission and Distribution Mains (343)			3,557,237	27
Fire Mains (344)			0	28
Services (345)	1,546		539,009	29
Meters (346)	1,172		350,312	30
Hydrants (348)	4,793		410,101	31
Other Transmission and Distribution Plant (349)			1,944	32
Total Transmission and Distribution Plant	7,511	0	6,302,198	
GENERAL PLANT				
Land and Land Rights (389)			1,300	33
Structures and Improvements (390)			148,115	34
Office Furniture and Equipment (391)			6,856	35
Computer Equipment (391.1)			30,657	36
Transportation Equipment (392)	15,476		83,518	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			17,180	39
Laboratory Equipment (395)			8,450	40
Power Operated Equipment (396)			2,611	41
Communication Equipment (397)			61,071	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	15,476	0	359,758	
Total utility plant in service directly assignable	22,987	0	9,502,127	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	22,987	0	9,502,127	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,572,673		27
Fire Mains (344)	0		28
Services (345)	542,593		29
Meters (346)	0		30
Hydrants (348)	378,638	2,260	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,493,904	2,260	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	3,493,904	2,260	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,493,904	2,260	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,572,673 27
Fire Mains (344)			0 28
Services (345)			542,593 29
Meters (346)			0 30
Hydrants (348)			380,898 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,496,164
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	3,496,164
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,496,164

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		20,459		20,459	1
February		19,872		19,872	2
March		20,010		20,010	3
April		20,098		20,098	4
May		19,996		19,996	5
June		20,793		20,793	6
July		22,321		22,321	7
August		22,651		22,651	8
September		23,972		23,972	9
October		20,852		20,852	10
November		20,120		20,120	11
December		21,688		21,688	12
Total annual pumpage	0	252,832	0	252,832	
Less: Water sold				204,556	13
Volume pumped but not sold				48,276	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				6,250	16
Volume related to equipment/system malfunction				175	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,425	19
Volume pumped but unaccounted for				41,851	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,010	23
Date of maximum: 8/2/2004					24
Cause of maximum:					25
Hot weather created a greater demand for water.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				493	26
Date of minimum: 2/17/2004					27
Total KWH used for pumping for the year				661,290	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
626 CTH NN	#3	1,500	12	1,224,000	Yes	1
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	2
130 E CTH NN	#5	147	16	1,008,000	Yes	3
250 CTH NN	#6	105	16	432,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#816M00308	#816M0031	WELL # 5	1
Location	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	130 E CTH NN	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	BYRON-JACKSON	GOULD	5
Year Installed	1981	1981	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	700	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC MOTOR	9
Year Installed	1981	1981	2001	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	60	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #6		14
Location	626 CTH NN	250 CTH NN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GOULD	GOULD		18
Year Installed	1966	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	850	300		21
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	US ELECTRIC		22
Year Installed	1966	2001		23
Type	ELECTRIC	ELECTRIC		24
Horsepower	150	40		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	4
				5
Year constructed	1993	1996	1981	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	148	151	10	10
				11
Total capacity in gallons (actual)	500,000	500,000	330,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	N	N	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,804	0	0	0	6,804	1
M	D	6.000	64,558	0	0	0	64,558	2
P	D	6.000	7,076	0	0	0	7,076	3
M	D	8.000	30,015	0	0	0	30,015	4
P	D	8.000	40,995	0	0	0	40,995	5
M	D	12.000	1,492	0	0	0	1,492	6
M	S	12.000	0	0	0	0	0	7
P	D	12.000	46,202	0	0	0	46,202	8
M	S	16.000	0	0	0	0	0	9
P	D	16.000	9,167	0	0	0	9,167	10
P	T	16.000	7,263	0	0	0	7,263	11
P	D	18.000	690	0	0	0	690	12
Total Within Municipality			214,262	0	0	0	214,262	
Total Utility			214,262	0	0	0	214,262	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	141	0	0	0	141		1
M	0.750	424	0	0	0	424		2
M	1.000	1,255	0	2	0	1,253		3
P	1.250	26	0	0	0	26		4
M	1.250	3	0	0	0	3		5
P	1.500	68	0	0	0	68		6
M	1.500	73	0	1	0	72		7
M	2.000	61	0	0	0	61		8
M	3.000	1	0	0	0	1		9
P	4.000	7	0	0	0	7		10
M	4.000	1	0	0	0	1		11
P	6.000	32	0	0	0	32		12
M	6.000	1	0	0	0	1		13
P	8.000	8	0	0	0	8		14
P	12.000	1	0	0	0	1		15
Total Utility		2,102	0	3	0	2,099	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,064	73	8	0	2,129	25	1
1.000	82	1	0	0	83	4	2
1.500	34	4	0	0	38	4	3
2.000	28	0	0	0	28	2	4
3.000	10	0	0	1	11	6	5
4.000	2	1	0	0	3	3	6
6.000	2	0	0	0	2	0	7
8.000	4	0	0	0	4	0	8
Total:	2,226	79	8	1	2,298	44	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,900	195	12	9	0	13	2,129	1
1.000	0	57	15	6	0	5	83	2
1.500	0	23	6	6	0	3	38	3
2.000	0	26	2	0	0	0	28	4
3.000	0	2	2	3	0	4	11	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	2	0	0	2	7
8.000	0	0	0	4	0	0	4	8
Total:	1,900	304	37	32	0	25	2,298	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	22	0			22	1
Within Municipality	474	3	3	3	477	2
Total Fire Hydrants	496	3	3	3	499	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 1,003

Number of distribution system valves end of year: 1,069

Number of distribution valves operated during year: 175

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Acct.# 651-There was a large main break in 2003 which cost over \$5,000, there was no such incident in 2004.

Acct.# 650-The utility incurred costs for washing the water tower, that was not done in 2003.

Acct.# 635- Amount appear much higher in 2003, it is however more comparable to the 2002 amount.

Acct.# 605- Prior year balance included \$15,517 for water quality testing needed after radium project was completed. There were some expenses for this in 2004, however they were recorded in a different account.

Acct.# 923 - The utility incurred approximately \$12,000 for vulnerability assessment, and additional \$26,000 for general unallocated engineering costs more than in the previously years. Costs are incurred for attending meetings on multiple projects and various other things that are not directly charged to one project.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Non-local Tax Rate is from Milwaukee Metropolitan Sewage District.

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All in service.

Meters (Page W-19)

Explain all reported adjustments.

Adjustment is due to a inventory count that now shows the correct number.

Explain program for replacing or testing meters 1" or smaller.

Due to the large amount of construction activity during the year, 10% of all meters 1" or less were not able to be tested in the current year. The utility will test in 2005.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes they test the station meters every two years.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

An inventory was taken to verify the hydrant number and it should be increased by 3
